



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 445.04.243

CONVERSION DATE: July 1, 1998

THIS ADVISORY HAS BEEN CANCELLED EFFECTIVE MAY 19, 2003

LITTER TAX ON FOOD AND BEVERAGES

Issued November 23, 1971

A question has been raised in the case of certain retailers who sell food and beverages under circumstances such that they are able to, and do, control and limit consumption of these products by their customers to indoors and on the seller's premises. Among such retailers are certain restaurants, taverns, and cocktail lounges.

The department has concluded that the litter tax does not apply to

1. sales of food and beverages
2. by retailers
3. which are solely for consumption
 - a. indoors
 - b. on the seller's premises.

Sales of food or beverages which do not meet all of these conditions are subject to the litter tax.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov

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